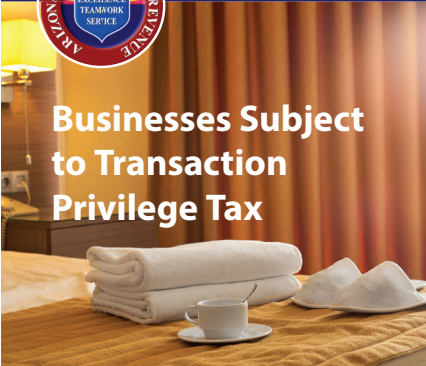




Transient Lodging in Arizona

Businesses Subject to Transaction Privilege Tax



The transient* lodging classification is comprised of businesses operating the following:

- hotel or motel, including an inn
- tourist home or house
- dude ranch
- resort
- campground
- studio or bachelor hotel
- lodging house
- rooming house
- apartment house
- dormitory
- public or private club
- mobile home or house trailer at a fixed location or other similar structures

The classification also includes a space, lot or slab occupied or designed for occupancy by transients in a mobile home or house trailer furnished by them for such occupancy.

** "Transient" means any person who either at the person's own expense or at the expense of another obtains lodging space or the use of lodging space on a daily or weekly basis, or on any other basis for less than thirty consecutive days.*

AZ **Taxes.gov**

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Transient Lodging in Arizona



CUSTOMER CARE

Monday through Friday

8 a.m. to 5 p.m.

Local: (602) 255-3381

Toll-free: (800) 352-4090



MAILING ADDRESS

Arizona Department of
Revenue

Customer Care

PO Box 29086

Phoenix, AZ 85038-9086



View the Transaction Privilege Tax Ruling (TPR 06-1) for the Hotel/Motel Lodging Industry

<https://azdor.gov/legal/rulings/tpr-06-1>



The Arizona Tax Matrix for Hotel/Motel Lodging Industry breaks down TPR 06-1 by specific categories.

<https://azdor.gov/legal/rulings/tpr-06-1-matrix>

To identify cities choosing individual **Model Options** or **Local Options** shown in the matrix, please review the Option Charts page at www.modelcitytaxcode.az.gov or contact the city directly.

Additional information: www.azdor.gov/legal-research